## REMARKS

The claims are claims 1 to 6.

Claims 1 and 2 are amended.

Claims 1 to 3 were rejected as directed to non-statutory subject matter.

Amended claims 1 and 2 recite statutory subject matter. Claims 1 and 2 recite "reading digital audio data from a data storage media." The recitation of data storage media limits claims 1 and 2 to operation on a physical thing. Operation on a physical thing involved statutory subject matter. This subject matter is disclosed in the application at page 4, lines 14 to 21 and illustrated in Figure 1 as media 101 and media reader 103. Accordingly, claims 1 and 2 recite statutory subject matter.

Amended claims 1 and 2 recite further statutory subject matter. Claims 1 and 2 recite "employing a digital signal processor to" perform the time scale modification functions. This requires a particular physical thing in practicing the invention. Limitation to a physical thing to practice the invention involves statutory subject matter. This digital signal processor and its role in practicing the invention are disclosed in the application at page 4, line 28 to page 5, line 2 and illustrated in Figure 1 as digital signal processor 123. Accordingly, claims 1 and 2 recite statutory subject matter.

Amended claims 1 and 2 recite yet further statutory subject matter. Claims 1 and 2 recite "producing an output corresponding to the output signal synthesized by the digital signal processor having the desired time scale modification relative to the digital audio data read from the storage media." This language of amended claims 1 and 2 recite transformation of one thing the "digital audio data read from the storage media" into a different thing "an output... having the desired time scale modification." Thus claims

1 and 2 directly recite transforming a thing into a different state or thing which involves statutory subject matter. Accordingly, claims 1 and 2 recite statutory subject matter.

Claim 3 is statutory by dependence upon claim 1.

Claims 4 to 6 are allowed.

The Applicants respectfully submit that all the present claims are allowable for the reasons set forth above. Therefore early reconsideration and advance to issue are respectfully requested.

If the Examiner has any questions or other correspondence regarding this application, Applicants request that the Examiner contact Applicants' attorney at the below listed telephone number and address to facilitate prosecution.

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Respectfully submitted,

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